

**State of Michigan Financial Management Guide**  
**Update No. 3**  
**September 17, 2004**

<b>Part</b>	<b>Chapter</b>	<b>Section</b>	<b>Replaces</b>	<b>Title</b>	<b>Comments</b>
II	25	200	FRAM Chapter 14, Section 5	Payment Processing at Year-End	No substantive changes.
II	26	200	FRAM Chapter 26, Section 2	GASB 34 Reporting Package	No substantive changes.
II	27	N/A	FRAM Chapter 27	Agency Checklists	No substantive changes.
II	27	100	FRAM Chapter 27, Section 1	Interim Assessment Checklist	No substantive changes.
II	27	200	FRAM Chapter 27, Section 2	Year-End Disposition Checklist	No substantive changes.
IV	7	N/A	FRAM Chapter 15	Fiscal Year End Payroll	No substantive changes.
IV	7	100	FRAM Chapter 15, Section 1	Establishing New Year Payroll Coding	No substantive changes.
IV	7	200	FRAM Chapter 15, Sections 2 & 3	Fiscal Year End Payroll Expenditures	Methodology for estimating fiscal year payroll costs has been revised.
IV	7	300	FRAM Chapter 15, Section 2	New Year Pay Rate Changes	No substantive changes.
IV	7	400	FRAM Chapter 15, Section 4	Payroll Adjustments at Fiscal Year End	No substantive changes.